

CHAPTER 2

RECEIPT, INSPECTION, EXPENDITURE, AND STORAGE OF FOOD ITEMS

As a Mess Management Specialist (MS), you may be assigned as the jack-of-the-dust or as the subsistence bulk storeroom storekeeper, responsible for the proper receipt and storage of food items and making breakouts to the general mess, officers' mess, and chief petty officers' mess. It is also your responsibility to keep these spaces clean, safe, and orderly and to keep the leading MS up to date on stock levels.

This chapter discusses the procedures for the receipt, inspection, storage, and expenditure of food items as prescribed by the *Food Service Management*, NAVSUP P-486.

RECEIPT

Deliveries can usually be anticipated because of shipment notices, delivery dates on requisitions, or other notifications, and preparations should consequently be made to receive the material. Receiving personnel should be ready to inspect the material, storerooms should be ready to receive the material, and the necessary arrangements for working parties should be made well in advance so that once the anticipated material arrives, it may be stored immediately to prevent temperature fluctuations. Such fluctuations will reduce the quality and storage life of food items.

Subsistence items received aboard a ship or shore activity are accompanied by a variety of receipt documents depending upon the method of request and the issuing activity. Certain certifications are common to all receipt documents. Receiving personnel must do the following:

- Inventory all food items
- Circle the quantity accepted
- Date the document upon receipt
- Have items inspected by a medical representative
- Have the documents stamped by a medical representative as passing medical inspection
- Sign the document to indicate receipt

UNLOAD SHIPMENT

Always remember that safety, sanitation, and security of food items should not be compromised when unloading and loading stores. Careful planning and preparation will minimize, if not prevent, this problem. Receiving procedures will be issued and routes established. This will facilitate unloading and loading stores and definitely eliminate wandering food items that could be lost or stolen.

Working parties should be requested well in advance and requirements are established from each department. Get the request for working parties and requirement lists including the day of delivery published in the plan of the day a few days before the day of delivery. When there is a sufficient number of personnel from other departments, use supply personnel as checkers, spotters, and supervisors to the greatest extent possible.

Unload and load as fast as possible to avoid prolonged exposure to less than ideal temperatures and to not diminish the average shelf life of food items and to prevent spoilage.

Safety

All personnel involved in receiving and storing food items must receive instructions on the following safety precautions:

- The proper method of lifting heavy objects
- Wearing of protective hats, safety shoes, and gloves
- Operation of materials-handling equipment such as forklifts, pallet jacks, and portable conveyors
- Removal of hatch covers and ladders

Designated Receiver

When food items are received, the food service officer (FSO) or a designated assistant inspects the food items to verify the exact quantity received and signs the receiving documents to acknowledge receipt.

Custody

The bulk storeroom storekeeper having custody of the food items delivered accepts responsibility by signing a statement on the invoice that normally reads, "I accept responsibility for these items and hold myself accountable to the United States Government."

Date Stamping

Food items must be date-stamped or color-coded to make sure the oldest stock is used first.

INSPECTION

Regardless of the source from which food items are obtained and regardless of any prior inspection, it may be your responsibility to inspect them as they arrive to determine that the specified quantities have been received.

A designated member of the medical department should perform a fitness-for-human-consumption inspection upon receipt of food items that have been purchased from a local market or under contracts that require inspection at destination. The receipt document showing that this inspection has been done must be signed by the medical representative.

Inspection of Food Items Received From Naval Sources and Other Government Agencies

An ashore supply activity will perform a quality inspection of food items upon acceptance from the original supplier. This inspection should be done according to NAVSUPINST 4355.4 and should make sure the food items conform to the specifications included in the purchase document. Such inspection will not be duplicated aboard ship. Before storing, the receiving individual will coordinate inspection procedures to detect any deterioration, contamination, or infestation that may have occurred since the quality inspection at the supply activity. Contaminated or infested foods received via underway replenishment should be immediately separated and disposed of according to the NAVSUP P-486. Government-owned subsistence items received in usable condition but unfit for storage should be used promptly and any loss surveyed.

Inspection of Food Items Received From Commercial Sources

Subsistence items received from commercial vendors will be inspected at origin and destination for conformance to all terms and conditions quoted or referred to in the contract or purchase order. However, inspection at origin may be waived if lack of time or other justifying circumstances exist. The supply officer will make sure the commercial vendor has certified that the food items delivered are in conformance with the requirements of the Federal Food, Drug, and Cosmetic Act. Meat, poultry, fish, and their by-products delivered under contract within the United States will be accepted only if they bear the appropriate stamps from the respective government agencies. In addition they should also have the special Department of Defense stamp. These various stamps are illustrated in figure 2-1.

Inspection by the Medical Department

A designated representative of the medical department will perform a fitness-for-human-consumption inspection upon receipt of food items that have been purchased on the local market or under contracts that require inspection at destination. The receipt document showing that a fitness-for-human-consumption inspection has been performed should be signed by the medical representative. Suspected items in which there is doubt as to fitness are not accepted and are referred to a local Army veterinarian or environmental preventive medicine unit (EPMU) for analysis.

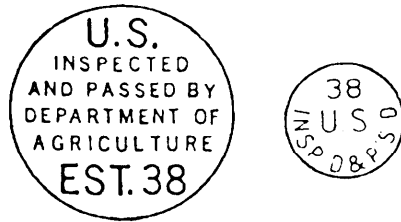
Unsatisfactory Food Items

The subsistence supply system has quality assurance provisions designed to guarantee the receipt of wholesome, satisfactory food products. However, the system does experience breakdowns in specification standards is allowing some unsatisfactory products to filter into the supply pipeline.

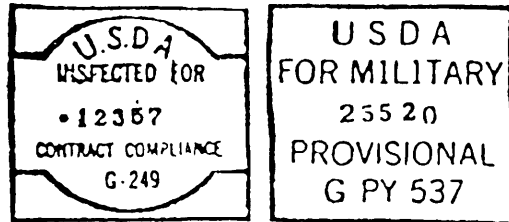
NONHAZARDOUS.— These food items do not meet expected or desired standards, but do not constitute a health hazard to personnel if consumed. A good example of this would be chicken wings in a box labeled breasts.

HAZARDOUS.— These food items would possibly cause, or are suspected to have already caused, harm after being consumed. Determination of fitness for human consumption is the responsibility of the

DEPARTMENT OF AGRICULTURE
INSPECTION STAMPS



MEAT

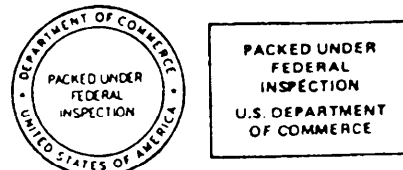


POULTRY

DEPARTMENT OF DEFENSE
INSPECTION STAMPS



DEPARTMENT OF COMMERCE
INSPECTION STAMPS



FISH

Figure2-1.—Meat, poultry, fish, and their by-products inspection stamps.

medical officer. Examples of hazardous food item characteristics are widespread presence of swollen or leaking cans and products with either offensive or unusual odors and colors or any other evidence of deterioration.

Refer to the NAVSUP P-486, volume I, for more information regarding the reporting and handling of nonhazardous and hazardous food items.

Discrepancies in Shipment

It is always possible that several discrepancies can occur during shipment and receipt. All of these can be discovered during careful inspection and verification of receipts. The following actions will be taken when these discrepancies are found.

SHORTAGES IN SHIPMENT.— A shortage occurs when the quantity received is less than the quantity shown on the receipt, regardless of the quantity on the original requisition. If a shortage exists, contact the issuer or shipper, either in person or by message, to try to resolve the discrepancy. Refer to NAVSUPINST 4440.179 for further guidance. Shortages due to transportation discrepancies will be reported according to NAVSUPINST 4610.33. Receiving activities will notify the supply/transportation officer of all transportation discrepancies upon their discovery. For all types of discrepancies, the receipt inspector and the bulk storeroom custodian will indicate on the receipt

document the actual quantity physically received by drawing a single line through the invoice quantity and recording and circling the actual quantity. Both will then sign and date the receipt documents. (See figs. 2-2 and 2-3.) Forward the documents to the FSO.

When substantial shortages are found in shipments received from Navy supply activities (Navy supply centers [NSCs] or Navy supply depots [NSDs]) or combat logistics force ships (AFSSs, AFs or AORs), you should immediately contact the issuer/shipper in person or by message to resolve the discrepancies. In the event shortages do exist after investigation, the full quantity and dollar value of the invoice will be posted to the Subsistence Ledger, NAVSUP Form 335; the Record of Receipts and Expenditures, NAVSUP Form 367; and the Requisition Log, NAVSUP Form 1336. The quantity and dollar value of the loss of \$50 or more per line item will also be posted to the records according to the survey procedures found in the NAVSUP P-486, volume I. Losses of less than \$50 per line item will be documented as a loss without survey.

OVERAGES IN SHIPMENT.— An overage occurs when the quantity physically received exceeds the quantity stated on the receipt document regardless of the quantity on the original requisition or purchase order. When this occurs, immediate liaison is to be established with the issuer to resolve the discrepancies.

STOCK NUMBER										DOCUMENT NUMBER										SUPPLEMENTARY ADDRESS										UNIT PRICE																																																																															
AQA NDZ 3 890501053190										LB 00250 05504 33649031										BDPTM APZ 9M EP5 12011										67																																																																															
SHIPPED FROM										SHIP TO										MARK FOR PROJECT										TOTAL PRICE																																																																															
00244 NSC SAN DIEGO CA										05504 USS DUARTE DD-901																				167.50																																																																															
WAREHOUSE LOCATION										TYPE OF CARGO										UNIT WEIGHT										UNIT CUBE										U F C										N M F C										FREIGHT RATE										DOCUMENT DATE										MAT COND										QUANTITY																			
SUBSTITUTE DATA (ITE)										CLASSIFICATION NOMENCLATURE																																																																																																			
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13 TRANSPORTATION CHARGEABLE TO										14 B/LADING, AWB, OR RECEIVER'S SIGNATURE (AND DATE)										15 RECEIVER'S DOCUMENT NUMBER																																																																																									

DD FORM 1348-1
5-M 0102-U-013-1040
UNTIL EXHAUSTED

64 MAY BE USED

DOD SINGLE LINE ITEM RELEASE/RECEIPT DOCUMENT

CIRCLES ONLY THE QUANTITY ACTUALLY RECEIVED

SIGNS AND DATES THE RESPONSIBILITY STAMP TO INDICATE RECEIPT

I HEREBY ACKNOWLEDGE RECEIPT OF ITEMS LISTED HEREON FOR WHICH I HOLD MYSELF RESPONSIBLE TO THE U.S. GOVERNMENT
NAME J.R. Storem
RATE MS3 DATE 11/1/94

Figure 2-2.—Receipt by bulk storeroom custodian using DD Form 1348-1.

STOCK NUMBER										DOCUMENT NUMBER										SUPPLEMENTARY ADDRESS										UNIT PRICE																																																																															
AQA NDZ 3 890501053190										LB 00250 05504 33649031										BDPTM APZ 9M EP5 12011										67																																																																															
SHIPPED FROM										SHIP TO										MARK FOR PROJECT										TOTAL PRICE																																																																															
00244 NSC SAN DIEGO CA										05504 USS DUARTE DD-901																				134.00 167.50																																																																															
WAREHOUSE LOCATION										TYPE OF CARGO										UNIT WEIGHT										UNIT CUBE										U F C										N M F C										FREIGHT RATE										DOCUMENT DATE										MAT COND										QUANTITY																			
SUBSTITUTE DATA (ITE)										CLASSIFICATION NOMENCLATURE																																																																																																			
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PACKED BY AND DATE										NO OF CONTAINERS										TOTAL CUBE																																																																																									
REMARKS																																																																																																													
AA FIRST DESTINATION ADDRESS										BB DATE SHIPPED										CC										DD										EE										FF										GG										HH										II										JJ																			
13 TRANSPORTATION CHARGEABLE TO										14 B/LADING, AWB, OR RECEIVER'S SIGNATURE (AND DATE)										15 RECEIVER'S DOCUMENT NUMBER																																																																																									

DD FORM 1348-1
5-M 0102-U-013-1040
UNTIL EXHAUSTED

64 MAY BE USED

DOD SINGLE LINE ITEM RELEASE/RECEIPT DOCUMENT

CIRCLES THE EXCESS QUANTITY ACTUALLY RECEIVED AND ACCEPTED

SIGNS AND DATES TO INDICATE RECEIPT

MSZ J M Inspector

Figure 2-3.—Receipt by receipt inspector-shortage in shipment using DD Form 1348-1.

Overages From a Navy Source.— When discrepancies from a Navy source are not resolved, the receipt inspector and bulk storeroom storekeeper should indicate the actual quantity physically received on the receipt document by drawing a single line through the invoiced quantity. Then both sign and date the receipt document. See figure 2-4. Forward this document to the FSO. A dummy receipt document should then be

prepared to document the excess quantity received. This dummy receipt document can be a DOD Single Line Item Release/Receipt Document, DD Form 1348-1, or a Requisition and Invoice Shipping Document, DD Form 1149. See figures 2-5 and 2-6 for examples of these documents. In addition, mark on the document Dummy Invoice to Cover Excess Shipment to distinguish the dummy invoice from a normal receipt.

DD FORM 1348-1, 1 MAR 74 EDITION OF 1 JAN 64 MAY BE USED UNTIL EXHAUSTED

DD SINGLE LINE ITEM RELEASE/RECEIPT DOCUMENT

Figure 2-4.-Original invoice to cover excess shipment receipt by bulk storeroom storekeeper using DD Form 1348-1.

DD FORM 1348-1, 1 MAR 74 EDITION OF 1 JAN 64 MAY BE USED UNTIL EXHAUSTED

DD SINGLE LINE ITEM RELEASE/RECEIPT DOCUMENT

Figure 2-5.—Dummy involve to cover excess shipment using DD Form 1348-1.

U.S. GOVERNMENT PRINTING OFFICE: 1987-766-332

REQUISITION AND INVOICE/SHIPPING DOCUMENT														
1. FROM R05504 USS DUARTE (DD 901)					2. DATE OF INVOICE 11 JAN 94					3. REQUISITION NO. R05004-3364-9Q31				
4. TO N00244 NSC, SAN DIEGO, CA					5. AUTHORITY OF INVOICE NAVSUP PUB 486, PARA 6207					6. PURPOSE				
7. DUMMY INVOICE TO COVER EXCESS SHIPMENT					8. SHIPMENT NO.					9. SHIPMENT DATE				
10. APPROVED AND FORWARDED 1721804.2270					11. DOLLAR CODE 000					12. COUNTRY CODE 00031				
13. SUPPLEMENTAL ACTIVITY 0					14. AUTHORITY OF ACTIVITY 068732					15. TYPE OF ACTIVITY 2D				
16. FEDERAL STOCK NUMBER DESCRIPTION AND CODES OF MATERIAL AND/OR SERVICES 1 BEEF, PATTIE MIX Q31 8905-01-050-3190					17. QUANTITY 50					18. UNIT PRICE .67				
19. TOTAL DOLLAR VALUE 33.50					20. RECORDSKEEPER SIGNS AND DATES TO INDICATE RECEIPT OF OVERSHIPMENT					21. PREPARED BY MS2 R. J. [Signature] DATE: 1/11/94				
22. NOTE: Item received during replenishment from NSC on 11 JAN 94, DUARTE Doc. R05504-1364-9Q31 applies. Copy forwarded to issuing activity.					23. CONTINGENT ALLOWANCE					24. OTHER TOTAL				
25. TOTAL					26. TOTAL					27. TOTAL				

ORIGINAL

Figure 2-6.—Dummy invoice to cover excess shipment using DD Form 1149.

It will also be used as the source document for posting the excess receipt. After the preparation of the dummy invoice document, the receipt inspector and bulk storeroom storekeeper will circle the excess quantity received, then both will sign and date the document. Forward the documents to the FSO.

Overages From a Commercial Source.— When an overage occurs from a commercial vendor, the receipt inspector and bulk storeroom custodian will sign only for the requested quantities on the receipt documents and forward the documents to the FSO. Any excess quantities will be returned to the vendor.

RECEIPTS WITHOUT INVOICES.— When food items are received without invoices or unpriced invoices, a dummy invoice will be prepared and the food items will be taken up at the last receipt price as shown on your current NAVSUP Form 335. When the price invoice is received, the receipt unit price rounded off to the nearest cent will be the unit price for the item. A cross-reference will be made on the priced invoice to its

related dummy invoice and, if required, an additional line entry will be posted on the NAVSUP Form 367 for any difference.

ERRONEOUS INVOICES.— An erroneous invoice is an invoice where the invoice quantity times the unit price does not equal the total dollar value.

Erroneous Invoice From a Navy Source.— When an invoice is received containing an error of \$5 or more, a corrected or credit invoice will be requested from the issuing activity. The error is lined through on the original receipt document (fig. 2-7), without erasing the erroneous figure and the correct amount will be inserted and posted to the NAVSUP Form 1336 and the NAVSUP Form 367. Upon receipt, the corrected or credit invoice will be filed with the retained records. Errors of less than \$50 will be posted as is to the NAVSUP Form 1336 and the NAVSUP Form 367. The difference will be absorbed in the price adjustment at the end of the accounting period.

SHIP FROM										SHIP TO										MARK FOR PROJECT										TOTAL PRICE																			
00244 NSC SAN DIEGO CA										05504 USS DUARTE DD-901																				175.50																			
WAREHOUSE LOCATION										TYPE OF UNIT										UNIT WEIGHT										UNIT PRICE																			
SUBSTITUTE DATA										FOR ERRORS OF \$5.00 OR MORE DRAW A SINGLE LINE THROUGH THE ERRONEOUS FIGURE AND WRITE IN CORRECT DOLLAR FIGURE										MENCLATURE																													
SELECTED BY AND DATE										TYPE OF CONTAINERS										TOTAL WEIGHT										RECEIVED BY AND DATE										INSPECTED BY AND DATE									
PACKED BY AND DATE										NO OF CONTAINERS										TOTAL CUBE										WAREHOUSED BY AND DATE										WAREHOUSE LOCATION									
REMARKS										ANNOTATE RECEIPT DOCUMENT THAT A CORRECTED INVOICE WAS REQUESTED										CORRECTED INVOICE REQUESTED FROM NSC SAN DIEGO ON 11 JANUARY 1994																													
FIRST DESTINATION ADDRESS										DATE SHIPPED																																							
TRANSPORTATION CHARGEABLE TO										BLADING AMB OR RECEIVER'S SIGNATURE (AND DATE)										RECEIVER'S DOCUMENT NUMBER																													

DC FORM 1348-1 1 MAR 74 EDITION OF 1 JAN 64 MAY BE USED UNTIL EXHAUSTED DOD SINGLE LINE ITEM RELEASE/RECEIPT DOCUMENT

Figure 2-7-DD Form 1348-1, an erroneous invoice.

Erroneous Invoice From Commercial Sources.— When an invoice is received containing an error of any dollar value, a corrected invoice should be requested from the commercial vendor. The error will be lined through without erasing the erroneous figure and the correct amount will be inserted and posted to the NAVSUP Form 1336 and the NAVSUP Form 367. Upon receipt, the corrected invoice will be filed with retained returns.

Posting Receipts

When you are posting receipts, there are two pieces of information that must be transcribed to general mess records. They are the quantity received and the value of the receipt. Receipts are posted to the Record of Receipts and Expenditures, NAVSUP Form 367; the Subsistence Ledger, NAVSUP Form 335; the Stock Tally Card, NAVSUP Form 209; and the Requisition Log, NAVSUP Form 1336.

The total money value of each receipt document is posted to the NAVSUP Form 367. The first entry is always the inventory value carried forward from the previous quarter. Next, each receipt document is posted to the applicable page of the NAVSUP Form 335. A

separate page of the NAVSUP Form 335 is prepared for each item carried in stock.

One difference you should notice is the unit price. Stock food items have two unit prices, the fixed price and the last receipt price. Since the purchase price for food items on the commercial market fluctuates and the general mess (GM) must operate on a fixed ration allowance, the Navy Food Service Systems Office (NAVFSSO) establishes a fixed price for most items that are used in the GM. Thus, the same charge is made throughout the accounting period for an item with a fixed price regardless of the current market or last receipt price. On the other hand, the last receipt price and the date an item is received are entered in the spaces provided to allow this price to be used to survey, transfer, or sell items to private messes. Also, this price is used to charge out items that do not have fixed prices to the GM and to extend the inventory value.

The use of the Stock Tally Card, NAVSUP Form 209, is optional but strongly recommended. If the cards are used, both the bulk storeroom storekeeper and the jack-of-the-dust should maintain separate sets. When both the issue and bulk storerooms are under the custody of the same storekeeper, only one set of stock tally cards needs to be maintained to show the total stock on hand

NAVSUP FORM 335 (Rev. 2-78)		SUBSISTENCE LEDGER (4442)												
		8915-00-582-4060					D76 TOMATOES, #10 CN							
HIGH LIMIT	12	MO	DAY	RECEIPTS	EXPENDITURES			ON HAND	12	RECEIPTS	EXPENDITURES			ON HAND
					ISSUED	CUM TOTAL	OTHER				ISSUED	CUM TOTAL	OTHER	
120	1	1		B.F.				108						
LOW LIMIT	1	3			12	12		96						
40	1	5		W.R.			2	94						
UNIT OF ISSUE	1	9			10	22		84						
CN	1	12		CPO			12	72						
12 9	1	20			14	36		58						
MO & DAY	1	27		36			4	90						
1/1	1.78	2	5		12	48		78						
4/1	1.78	2	11		12	60		66						
		2	15	CO			4	62						
		2	17		14	74		48						
		2	23	36				84						
		2	29		6	80		78						
		3	3		12	92		66						
		3	7		6	98		62						
12 9		3	10	W.R.			6	54						
MO & DAY		3	11	CPO			18	36						
12/27	1.74	3	15		6	104		30						
1/27	1.75	3	21	90				120						
3/21	1.77	3	25		18	122		102						
		3	26				4	98						
		3	28		8	130		90						
		3	29	SURVEY			12	78						
		3	31	INVADJ +12	142		INV	66						
		3	31	162	142		62	66						
		4	1	B.F.										

SALE AT \$1.74 PER CAN

TRANSFER AT \$1.74 PER CAN

SALE AT \$1.75 PER CAN

SALE AT \$1.75 PER CAN

SALE AT \$1.77 PER CAN

SURVEY AT \$1.77 PER CAN

ISSUES TO THE GENERAL MESS AT \$1.78 PER CAN (WHEN NO FIXED PRICE IS ESTABLISHED, USE THE LAST RECEIPT PRICE (\$1.77))

FOOD SERVICE OFFICER WILL INVESTIGATE AND RECONCILE, IF POSSIBLE, DIFFERENCES IN EXCESS OF 5% OF THE TOTAL EXPENDITURES (142 + 62 = 204). THE FOOD SERVICE OFFICER WILL ALSO INITIAL ALL ADJUSTMENT ENTRIES IN EXCESS OF 5% OF THE TOTAL EXPENDITURES.

TOTAL QUANTITY POSTED TO NAVSUP FORM 1059 AND EXTENDED AT THE END OF THE ACCOUNTING PERIOD

AS AN ADDED CHECK TO DETERMINE THE ACCURACY OF THE DATA ON THIS FORM, INSERT A TOTAL LINE AND TAKE THE INVENTORY B.F. ① FIGURE AND ADD THE TOTAL RECEIPTS ② AND FROM THIS SUM SUBTRACT THE "CUM TOTAL" ③ AND OTHER ④ FIGURES WITH THE RESULT EQUALING THE ENDING INVENTORY ⑤ (108 + 162 = 270 - 142 = 128 - 62 = 66)

INFORMATION IS TYPED ON THIS ILLUSTRATION ONLY FOR LEGIBLE PRINTING PURPOSES

Figure 2-8.—Subsistence Ledger, NAVSUP Form 335.

in both the issue and bulk storerooms. Refer to figures 2-8, 2-9, and 2-10 for the preparation and posting of receipts.

Distribution of Receipt Documents From Naval Supply Activities

The DOD Single Line Item Requisition System Document, DD Form 1348; the DOD Single Line Item Release/Receipt Document, DD Form 1348-1; or the

local receipt document required by the supplying activity is used for the receipt document except during underway replenishment. During such replenishment, receipt is documented by the DD Form 1149. At least three copies of a receipt document are received. The copies are distributed as follows:

- Original, signed by the inspector acknowledging that receipts were inspected for quantity and condition and filed in the FSO's accountability file.

REQUISITION LOG (4430) NAVSUP FORM 1336 (8-69)					MONTH AND YEAR January 1994			
DOCUMENT		ITEM	SOURCE	DATE RECEIVED	RECEIPT WITHOUT CHARGE	CUMULATIVE TOTAL	RECEIPT WITH CHARGE	CUMULATIVE TOTAL
DATE	SERIAL							
3364	9Q31	(B/F) Beef, Ground	NSC NORVA	1/5			61.60	
	Q58	Chicken, Cut-up	"	"			37.80	
	Q84	Fish Portions	"	"			78.00	
	Q95	Frankfurters	"	"			37.20	214.80
4006	9B28	Beans, Green #10	NSC NORVA	1/9			8.28	
	B80	Carrots, #10	"	"			8.64	231.52
4021	9C04	Corn, Whole, #303	AS-11	1/22	6.00			
	C26	Fruit Cocktail, #10	"	"	13.86			
	C71	Mushrooms, 8oz	"	"	21.84			
	D20	Pimientos, #25	"	"	17.44			
	D76	Tomatoes, #10	"	"	9.06	88.20		
4023	9K44	Potato Chips, 8oz	NLON	1/24			48.00	279.52
4026	9V69	Lettuce, Ind, Pk	ABCPRODUCE	NIS				
4027	9W41	Tomatoes, #10	NLON	1/30			9.00	
	W62	Bread, Rye	"	"			9.80	298.32
4030	9W92	Rolls, Hamb	AS-11	1/31	8.40	96.60		
Total for January 1989						96.60		298.32

LINE ITEM LISTING OF EACH ITEM
ON THE SAME REQUISITION/PURCHASE
DOCUMENT

UNFILLED REQUISITIONS RECEIVED AFTER
MONTHLY CLOSEOUT WILL BE LISTED ON
THE SUBSEQUENT MONTH LOG UPON
RECEIPT OF MATERIAL

SUM OF 3 MONTHLY TOTALS WILL
EQUAL "RECEIPTS WITHOUT CHARGE"
ON QUARTERLY NAVSUP FORM 1358

MONTHLY TOTAL ENTERED ON NAVSUP
FORM 1357 "RECEIPTS WITH CHARGE" SUM
OF 3 MONTHLY TOTALS WILL EQUAL
"RECEIPTS WITH CHARGE" ON QUARTERLY
NAVSUP FORM 1358

INFORMATION IS TYPED ON THIS ILLUSTRATION
ONLY FOR LEGIBLE PRINTING PURPOSES

17N 0108 105-0400

Figure 2-9.—Requisition Log, NAVSUP Form 1336.

ACTIVITY _____										UIC _____									
RECORD OF RECEIPTS AND EXPENDITURES (4442)																			
RECEIPTS										EXPENDITURES									
*19 94		SOURCE		DOCUMENT NO		VALUE		*19 94		ACTIVITY/PURPOSE		DOCUMENT NO		VALUE					
MO	DAY							MO	DAY										
1	1	INV B.F.				11	257	69	1	8	USS ALBANY	03623	3008	9Q31	61	60			
1	5	NSC NORVA	3364	9Q31	9Q95		214	60	1	31	W/R MESS				35	87			
1	9	NSC NORVA	4006	9B28	9B80		16	92	1	31	USS TREPANG	05155	3029	9Q37	157	35			
1	22	USS FULTON	4021	9C04	9D74		88	20	2	10	SURVEY				102	00			
1	24	SUBASE NILON	4023	9K44								05155	3044	9Q40	674	00			
1	30	SUBASE NILON	4027	9W41	9W62								3046	9R81	150	75			
1	31	USS FULTON	4030	9W92											251	36			
2	16	NAVSTA GTMO	4044	9Q34	9U69	7	199	69	3	18	SURVEY				184	80			
2	18	NAVSTA GTMO	4046	9Q10	9U69	1	156	21	3	21	USS TREPANG	05155	3081		20	88			
3	5	NSC NORVA	4062	9A02	9P84	15	321	15	3	31	W/R MESS				392	31			
3	19	NSC NORVA	4074	9C06	9P28	8	736	68	3	31	SPECIAL MEALS				72	64			
3	30	NAVSTA MAYPORT	4088	9Q17	9U15	12	963	33	3	31	EXP W/O SURVEY		3091	9V11	106	70			
3	31	FOREMOST DAIRY	4088	9U34	9U86	1	747	82	3	31	ISSUES TO GM				39	231			
3	31	TOTAL				58	977	39	3	31	INV				16	342			
											SUBTOTAL				57	783			
											PRICE ADJ				+1	193			
											TOTAL				58	977			

SERIAL NUMBER REPRESENTS THE EXPENDITURE DOCUMENT NUMBER ASSIGNED TO SURVEY REPORTS (DD FORM 200)

JULIAN DATE OF REQUISITION

SERIAL NUMBER REPRESENTS THE FIRST AND LAST ITEMS REQUISITIONED ON RECEIPT DOCUMENTS

POST UIC OF OTHER ACTIVITIES

SERIAL NUMBER REPRESENTS THE ITEM NUMBER OF THE FIRST ITEM LISTED ON THE NAVSUP FORM 1334 (EXPENDITURE LOG THE JULIAN DATE IS USED FOR THE EXPENDITURE NUMBER)

Figure 2-10.—Preparation of Record of Receipts and Expenditures NAVSUP Form 367.

- One copy, signed by the storeroom storekeeper acknowledging responsibility for the items received and filed in the FSO's accountability file.

- One copy, extended, to one of two files; receipts with charge or receipts without charge. This copy is used by the records keeper to post to the NAVSUP Form 335, the NAVSUP Form 367, and the NAVSUP Form 1336, and then filed in the appropriate receipts file.

- All remaining copies are attached to the outstanding requisition copy taken from the outstanding requisition file.

Distribution of Receipt Documents From Commercial Sources

Receipts from purchase and indefinite delivery-type contracts are handled in much the same manner as receipts from Navy activities. When an order is placed, one copy of the Order for Supplies or Services/Request

for Quotation, DD Form 1155, will be given to the storeroom storekeeper for the incoming material file. Upon receipt of the material, the inspector will remove all copies (minimum of three) from the outstanding purchase order file, inspect the material, circle the quantity received, and then sign and date block 26 of the DD Form 1155. The copies are distributed as follows:

- a. Copy signed by the inspector and one additional copy are placed under lock and key by the FSO until receipt of the dealer's bill.

- b. One copy is delivered to the records storekeeper for posting to the NAVSUP Forms 335 and 367 and placed in the appropriate receipt file.

- c. All remaining copies are returned to the outstanding purchase order file pending receipt of the dealer's bill.

- d. The storeroom storekeeper should remove the copy of the applicable DD Form 1155 from the

incoming material file, circle the quantity accepted, sign it (accepting responsibility), and deliver it to the FSO who will place it in his or her accountability file.

An exception to these procedures occurs when orders are placed for delivery over an extended period. In this case, after the storeroom storekeeper has signed each delivery ticket, assuming responsibility for the food items, the ticket is filed in the accountability file and the amount of the delivery noted on the DD Form 1155 at the end of the month. When final delivery has been made, the distribution of the DD Form 1155 will follow procedures as shown in items a through d.

FOOD STORAGE

All areas in which food items are stored must be kept clean and clear of unnecessary traffic and unpleasant odors. Care should be taken to keep food items away from areas where asphalt, fuel, creosote, or lubricating oils are present. Smoking in food storage spaces is prohibited to avoid fire and prevent certain food items from absorbing the odor or smoke. Items in damaged containers or bags will be issued immediately if they are fit for human consumption; otherwise, they will be surveyed. Inspect the food items regularly for signs of damage, spoilage, and insect or rodent infestation. More specific storage principles and procedures are discussed later in this chapter.

PRINCIPLES OF STORAGE

Certain basic storage principles and procedures must be observed regardless of the type of items. Organized storage spaces help facilitate storing, issuing, counting, cleaning, and safety. This organization will result in a quicker determination of items that are low and thereby avoid unplanned replenishment. Applying these principles will save you headaches and future problems.

Safety

Materials must be stored properly to prevent injury to the ship and the crew and to prevent damage to the material itself. Items that are stored overhead and on top of bins must be secured with particular care because the lashing or other means of securing may be subjected to heavy strain while the ship is underway.

Accessibility

Supplies must be arranged in storage to facilitate breakouts. Items that are issued most frequently should

be located nearest to the breakout area. Whenever possible, avoid storing an item on top of or behind a totally different kind of material. Failure to observe this rule causes slow breakouts and slow and inaccurate inventories. Items must be stored so that, under ordinary conditions, the oldest stock will be the first issued; this process is the first in/first out (FI/FO) rule.

Orderliness

Case goods should be stored neatly in the storage area so that they can be counted by sight without being moved.

Safety, accessibility, and orderliness are closely interrelated and must be considered together. For instance, if for the sake of accessibility, you leave cases of canned goods stacked in the passageway, or if you do not secure them properly, you will violate rules of safety and orderliness. If such a practice were carried to an extreme, you would eventually have such confusion that accessibility would suffer also.

SEMI-PERISHABLE FOOD ITEMS

The term *semiperishable* refers to food items that are canned, dried, dehydrated, or otherwise processed to the extent that such items may, under normal conditions, be stored in a nonrefrigerated space. While semiperishable food items are not nearly as prone to spoilage as perishable food items, spoilage can and will occur if the items are mishandled, improperly stored, or stored too long. Always remember the length of storage should be based on the packing date of the product and not the date of receipt.

Storage Principles of Semiperishable Food Items

When possible, store semiperishable food items in clean, cool, dry, well-ventilated storerooms. Check all items at regular intervals for signs of damage. Keep your storerooms clean to prevent the contamination of bagged foods by dirt and dust.

Separate and clearly mark shipments so that the oldest lots—as packed, not as received—are issued first. However, if newer lots show signs of deterioration or spoilage, they should be issued first.

Methods of storage depend on the size and the contents of the container and the bursting or breaking strength of the bottom layers. Care must be taken not to stack items too high because of the danger of bursting or crushing the bottom layers.

Do not stack items near steam or other heated pipes. Use pallets or deck grating to raise the items off the deck and stack individual lots so as to permit proper circulation of air and facilitate cleaning.

Bagged items and those requiring insect control should not be stored in large lots in corners of the storeroom or directly against the bulkhead. This type of storage will not permit sufficient room for cleaning and inspecting. When possible, palletized storage should be used to ease the handling of the stores and reduce losses through breakage in handling.

The safe storage period for dry food items varies greatly, depending on such elements as temperature, humidity, care in handling, protection from the weather, quality of the food when received, and the packing. Food items that have been on hand beyond the safe storage limit should be inspected for spoilage, leakage, or other damage. If such items are in good condition, use them as promptly as possible. Survey all items unfit for human consumption according to the NAVSUP P-486, volume I.

Rotation of Semiperishable Food Items

The publication, *Retail Subsistence Management*, NAVSUP P-581, contains detailed information regarding the rotation of semiperishable food items. Study the tables given in appendix E carefully. It is not practical to memorize them, but by careful study you should develop general ideas about the keeping times of the various foods and the changes that indicate a food item has been kept too long. The keeping times shown are average keeping times for products stored at 70°F. The 70°F temperature is representative of average temperatures at most Navy stock points. Keeping times will be reduced by approximately 50 percent if storage temperatures are maintained at 90°F. Keeping times will be increased by approximately 100 percent if storage temperatures are maintained at 40°F.

PERISHABLE FOODS

All foods are perishable. The term *perishable* as applied here refers to food items requiring refrigeration and special handling.

All fresh and frozen food items are highly perishable and subject to rapid deterioration when improperly stored. They require accurate temperatures, controlled humidity, air circulation, and special care in keeping the storage space sanitary. Failure to maintain any one of these conditions will result in rapid spoilage and eventual loss. Most spoilage in fresh and frozen

food items is caused by bacteria and fungi and spreads rapidly from the decayed items to the sound food items.

You may be assigned as the MS in charge of the cold storage area. When such is the case, your duties regarding storage and care of fresh and frozen food items are as follows:

- Make frequent inspections, sort, and remove any decayed items or portions. This will keep losses and surveys to a minimum.
- Separate and mark shipments to make clear their relative ages. This allows the issue of oldest food items first unless there is some reason (such as the condition) for giving a newer lot priority.
- Inspect food items to make sure Department of Defense (DOD) requirements are met. In the event frozen stores are received in a thawed or partially thawed condition, seek medical advice and refer to the NAVSUP P-486, volume I, for survey procedures.

Fresh Fruits and Vegetables

Raise the containers off the deck with pallets or gratings away from bulkheads and cooling coils and provide space between stacks, and at least 6 inches of clearance between tops of stacks and the opening of the air ducts to permit the circulation of air. In some cases it may be necessary to use a fan to maintain adequate circulation of all parts of the storeroom.

SAFETY PRECAUTION: When fresh fruits and vegetables are stored in a tight compartment at temperatures of 40°F or higher, the concentration of the carbon dioxide produced by respiration may reach a level in which it is unsafe to work. One way to check the amount of carbon dioxide present in a room is to light a match or candle. If the light is extinguished, do not work in the space until fresh air has been introduced.

Meat and Meat Products

Proper circulation of air is of prime importance in keeping the desired temperature in all parts of the meat storage space. Do not stack cases directly on the deck; use pallets or deck gratings to allow free circulation of air under all items stored in the space. Stacks should be at least 4 inches from the bulkhead or refrigeration coils. Generally, when the recommended temperature in all parts of the refrigerated space is uniform within the stacks, the circulation of air in the space is considered adequate.

Frozen Fruits and Vegetables

Frozen fruits and vegetables are highly perishable unless properly stored. Upon delivery, they must be transferred promptly to a low-temperature storage space. Check the temperature of the load upon arrival by taking temperature readings of cartons selected from top layers inside of shipping cases.

When the temperature is found to be higher than that of the freezer room, scatter the shipping cases loosely about the room on hand trucks or on the deck with adequate space between individual cases to permit rapid lowering of the product temperature to the freezer room temperature. Use of a portable fan to create an air current over the items will speed up temperature equalization. When the temperature of the items has been lowered sufficiently, stack the cases compactly at once. Stack from the bulkhead toward the center of the room, starting about 4 inches from the bulkhead or bulkhead coils. Stack the cases on pallets to permit the circulation of air under them. The use of pallets will also improve the sanitary conditions. In rooms where cold air is expelled directly from blower units at the ends of the rooms, the cases should be stacked low enough to permit air circulation. Allow at least 2 feet between the top of the stack and the overhead or air ducts.

Dairy Products and Eggs

Keep the cold storage room for dairy products and eggs fresh by keeping it clean and by circulating the air slowly. Air circulation can be increased by the use of pallets or deck gratings and by the proper stacking of the various lots.

REFRIGERATION UNITS

Three factors affect the rate at which frost and ice accumulate on refrigerator coils: (1) door traffic, (2) excessive temperature difference between the coils and the box, and (3) moisture from the stored materials. In each case the buildup can be reduced by properly planned and executed breakout procedures. Measures discussed in the following paragraphs may be used to prevent excessive icing of coils.

Door Traffic

Breakouts should be planned for a full day's requirements. All messes must draw their frozen subsistence items at a predetermined time, usually in the morning. Any items withdrawn at this single daily breakout from the freeze box, if not intended for

immediate use, should be stored temporarily in the chill box.

This one breakout per day should be strictly enforced. With a little planning on the part of the various messes, it should not be too difficult. In this way, the reefer temperature will remain constant and excessive icing from too much door traffic will be kept to a minimum.

Temperature Controls

A difference in the temperature of the refrigerated spaces and the refrigeration coils will cause vapor to form on the coils and the refrigeration coils will turn the vapor into ice. This ice formation continues until the temperatures of the coils and the refrigerated spaces equalize.

The temperatures of the coils and the refrigerated spaces are likely to differ most during the period when the freeze box is being restocked. The higher temperature of the food items being stored will cause a rise in temperature in the refrigerated space and produce vapors. There is no way to prevent this condition, since the work of storing must go on. However, once the storage has been completed, the box should remain closed until the normal temperature level of the freeze box has been reached.

Air Circulation

Proper storage and adequate air circulation help prevent excessive ice formation. Continuous circulation by electric blowers is necessary at all times. Storage arrangements should allow free circulation of air throughout the box.

Adequate aisles and overhead space should be provided to permit the free circulation of air from the blowers. Blowers should be inspected each day to ensure proper operation. Any malfunction in the circulating unit should be reported to the duty engineer immediately.

Defrosting and Cleaning Refrigerators

The refrigeration coils and units in cold storage spaces should be defrosted as often as possible. A layer of frost or ice 1/4 or more inches thick will reduce the efficiency of the refrigeration system and may result in overloading the compressors. Always consult the engineering department regarding the defrosting of the refrigeration system.

Most refrigeration units are so equipped that hot gas can be run through the cooling coil to melt the ice. Then the bulkheads, the overhead, and the deck remain cold because of the speed with which the coils are defrosted, and there is no necessity for moving the food. This method of defrosting should be used on all ships equipped with such a hot gas capability, since refrigeration is not interrupted.

If your cold storage plant is not of this type, it will be necessary to consult with the engineering department to determine other methods of defrosting. And, of course, you should never use an ice pick or a sharp tool to pick ice from the coils.

Once defrosting is completed by a nonhot gas method, scrub and wash the box thoroughly with hot soapy water. Rinse, dry, and air the box and return the food to its place immediately.

Refrigerator Log

A refrigerator (or reefer) log must be maintained by the person responsible for the refrigerated spaces. Temperature readings must be taken twice daily and at other times as necessary. The reefer log is presented daily to the leading MS and the FSO for review and initialing. Temperature irregularities must be reported to the leading MS and the FSO immediately.

EXPENDITURES

Food items may be expended by issue, transfer, sale, or survey.

ISSUES

Issues (or breakouts) of food items to the GM must be made on preapproved breakout documents and follow established procedures. These procedures are explained next.

Bulk Storeroom to Issue Storeroom Procedures Afloat

Breakouts of food items from the bulk storeroom to the issue room must not be made without an approved issue document, such as a Food-Item Report/Master Food Code List, NAVSUP Form 1059, or a Food-Item Request/Issue Document, NAVSUP Form 1282.

ISSUING PROCEDURE.— Requests for breakouts from the bulk storeroom must be made on a NAVSUP Form 1282 or a NAVSUP Form 1059, each prepared in triplicate. (See figs. 2-11 and 2-12.)

DOCUMENT DISTRIBUTION AND POSTING.— The completed form is signed by both the bulk storeroom and issue storeroom storekeepers and distributed as follows:

- The original is retained under lock and key by the FSO.
- The duplicate is retained by the bulk storeroom storekeeper for posting to the NAVSUP Form 209 or the NAVSUP Form 335, whichever is used.
- The triplicate is retained by the issue room storekeeper for posting to the NAVSUP Form 209 or the NAVSUP Form 335.

Issue Storeroom to Galley Procedure

Breakouts to the galley from the issue storeroom are made on an approved NAVSUP Form 1282 or NAVSUP Form 1059.

DOCUMENT PREPARATION.— The FSO establishes controls to account for each breakout document. When dry, fresh, and frozen items are in the custody of different individuals, separate breakout documents must be prepared (fig. 2-11).

When the NAVSUP Form 1282 is used, care must be taken to list items in the order in which they appear on the NAVSUP Form 1059. The food item code number from the NAVSUP Form 1059 must be entered to assist with posting to the NAVSUP Form 335 and to the NAVSUP Form 209. (See figs. 2-11 and 2-12.)

REQUIRED SIGNATURES.— Signatures on breakout documents serve as authorization and transfer accountability. Therefore, the importance of following established procedures cannot be overemphasized.

ISSUES.— The jack-of-the-dust (issue room storekeeper) issues the food items requested using a NAVSUP Form 1282, enters the actual quantities furnished, and delivers the items to the senior MS on duty. The jack-of-the-dust and the individual accepting the material sign in the Issued By and Received By blocks respectively.

RETURN OF FOOD ITEMS.— Strict accountability must be exercised over food items at all times to minimize waste and to make sure items are used for the purpose intended. Unused food items that are being returned must not be kept in the galley. These items (often referred to as breakbacks or returns) must be promptly returned to the storeroom so that accountability can be reestablished. Returns may be

recommendation should not jeopardize the operating capability of your GM.

Transfer Documents

Transfers of food items between ships and GMs ashore must be covered by a DD Form 1149 or a DD Form 1348m or some other document required by the transferring activity. These documents must be prepared with an original and five copies.

Distribution and Posting

The copies of the transfer document are distributed to the receiving activity and three copies are kept at the transferring activity. The subsistence bulk storeroom storekeeper posts issues to the NAVSUP Forms 209 or the NAVSUP Forms 335 in the Other column and then gives the copies to the GM records keeper.

SALE OF FOOD ITEMS

Food items may be sold to private messes afloat and Navy/Marine Corps officer and enlisted clubs ashore if approved by the commanding officer.

Sales to Afloat Private Messes

When food items are sold directly from the GM to a private mess, the authorized representative of the private mess will prepare a NAVSUP Form 1282. The NAVSUP Form 1282 will be signed by the private mess manager or treasurer, or an authorized representative. If a person other than the private mess manager or treasurer is authorized to sign requisitions, such authority will be furnished to the FSO in writing. The signed requisition will be forwarded for approval by the FSO or the designated representative. The approved requisition will be priced and extended at the last receipt unit price in effect at the time of issue with the exception of donated dairy products that will be sold at fixed prices. The GM representative and the jack-of-the-dust will sign for receipt and issue of the material and the NAVSUP Form 1282 will be distributed as follows:

- Signed original to the FSO to be held under lock pending preparation of the billing document.
- Signed duplicate to the mess treasurer.
- Signed triplicate, forward to the GM records keeper used for posting to the NAVSUP Form 335. After posting is completed, this copy is placed in the cash sales file.

Sales to authorized private messes will be posted to the NAVSUP Form 335 as they occur. The value of sales to the private messes will be posted to the NAVSUP Form 367 monthly from a copy of the billing document. Under no circumstances will unprepared food items furnished from the GM to a private mess be billed on the basis of meals consumed.

Sale of Galley Bakery Products

NAVFSSO will issue a price list that will be used in pricing the galley-produced bakery products sold to private messes. This price list is revised on a 6-month cycle or as required by changes in prices of the basic ingredients. The cost of galley-produced bakery products that do not appear in the price list is established at the local level based on the last receipt invoice prices for the basic ingredients. At the option of the FSO, a quarterly price list based on the last receipt prices of basic ingredients and approved by the commanding officer or the commanding officer's designated representative may be established for all galley-produced bakery products. In no case will locally established prices be less than the current prices issued by NAVFSSO.

A separate issue document, NAVSUP Form 1282 (fig. 2-13), is used for galley-produced bakery products. This form is submitted in triplicate, listing the items and quantities required, and is signed by the mess treasurer or the mess treasurer's designated representative. The approved document is presented to the baker for issue of the products. When issues are made, the authorized representative of the private mess will sign the original and two copies of the NAVSUP Form 1282 for receipt of the items and the issue document will be distributed as follows:

- Original, priced and extended, to the FSO to be kept under lock and key until used for preparation of the monthly billing document. (Galley-baked products should be listed separately on the monthly billing document to facilitate deduction from the quarterly recap of issues to the GM part of the retained returns.)
- Duplicate to the mess treasurer of the private mess.
- Triplicate to the GM records keeper to be subtracted from the daily value of issues to the NAVSUP Form 1282 for the GM.

The value of galley-produced bakery products sold will be deducted from the total value of issues to the GM before posting to the General Mess Control Record,

for this condition, and the recommendation for the final disposition of the materials.

Posting

The quantity of each item must be posted to the Other column of either the NAVSUP Form 209 or the NAVSUP Form 335 by the subsistence bulk storeroom storekeeper or the jack-of-the-dust. Then this information is forwarded to the GM records keeper for completion of the posting and accounting processes.

SURVEYS

The Navy term survey means the disposition of material after a loss situation has been investigated.

Purpose

The purpose is to expend materials from the records that are damaged, obsolete, deteriorated, lost, or stolen. The purpose also includes a review of the existing condition of the materials, the cause and responsibility

Document

The document used depends on the reason for the survey. Refer to the NAVSUP P-486, volume I, for guidance on document usage and preparation.

Loss Without Survey

Food items accounted for in appropriations, Military Personnel, Navy, may be expended with the Loss without Survey, NAVSUP Form 1334, when culpable responsibility is not involved and in either of the following instances:

- Material is short or lost in shipment, and the value of the loss is less than \$50 per line item.
- Food items lost as a result of physical deterioration; veterinary sampling; damage in handling, fire, water, or similar circumstances; and the value of the loss is \$500 or less per line item.

A NAVSUP Form 1334 (fig. 2-14) is used to expend food items under these conditions. Repetitive

[illegible]

Figure 2-14.—Loss without survey on an Expenditure Log, NAVSUP Form 1334.

entries of the same item for the purpose of circumventing maximum dollar limitations will not be allowed.

When the total loss of several items expended for the same reason—replenishment evolution, periodic shelf-life review, flood, fire, and so forth—exceeds \$1,000, a DD Form 200 will be completed as required.

MAINTENANCE OF RECEIPT AND EXPENDITURE RECORDS

Although the supply officer or FSO is responsible for requisitioning and procuring food items, in some instances, you may be required to perform these duties. In either case, you will need to maintain receipt and expenditure records. The following paragraphs explain the use of the Requisition Log, NAVSUP Form 1336, and the Record of Receipts and Expenditures, NAVSUP Form 367.

Requisition Log

Maintaining the Requisition Log, NAVSUP Form 1336, is optional for all ashore and afloat activities. The requisition log provides requisition documentation control and information on outstanding requisition documents and receipts. It also provides a breakdown of receipts with and without charge. Outstanding requisitions that are brought forward to the current month's requisition log should carry the same requisition document numbers assigned on the previous month's log.

Instead of maintaining the Requisition Log, NAVSUP Form 1336, all receipts without charge will be annotated with W/O in the left-hand margin on the NAVSUP Form 367. At the end of each month, the receipts with charge file will be used as the source file for determining the dollar value of the Receipts With Charge block for the monthly NAVSUP Form 1357. This value can also be verified using the NAVSUP Form 367 by totaling all receipts not annotated W/O.

Receipt document filing requirements are as follows:

- The original will be signed by the bulk storeroom custodian and filed in the accountability file.
- A copy will be signed by the receipt inspector and filed in the receipts with charge file or receipts without charge file.

- No other copies need be retained. Only the records keeper is required to maintain completed requisition or purchase order files for accountability.

Record of Receipts and Expenditures

The NAVSUP Form 367 will be used to record receipt transactions and also expenditure transactions by total money value for the accounting period. This record will be maintained in the records office and transactions will be posted as explained next.

RECEIPT TRANSACTIONS.— Receipt transactions recorded will include value of inventory carried forward, receipts from transfers, and receipts from purchases. All receipt transactions are posted as they occur.

EXPENDITURE TRANSACTIONS.— Expenditure transactions recorded will include the following:

Transfers. The money value (extended at last receipt price) of each transfer will be posted to the NAVSUP Form 367 as occurring.

Special meals. The value of food items used in preparing special meals will be posted from the Special Meals Report, NAVSUP Form 1340.

Surveys. The money value of each Report of Survey, DD Form 200, will be posted as it occurs. Losses without survey will be posted when summarized from the Expenditure Log (Loss Without Survey), NAVSUP Form 1334, and posted to the NAVSUP Form 367 at the end of the accounting period and/or upon the relief of the FSO.

Sales to private messes. The money value of sales to private messes will be posted monthly to NAVSUP Form 367 from the billing document.

Issues to the GM. The money value (extended at fixed price) of issues to the GM will be posted at the end of each accounting period from the Food Item Report/Master Food Code List, NAVSUP Form 1059. This is a summary of issues to the GM for the accounting period it summarizes.

Inventory. The money value (extended at last receipt price) of the inventory, at the end of the accounting period, will be posted from the NAVSUP Form 1059.

Price adjustment. The value of the Receipts and Expenditures side of the NAVSUP Form 367 will be totaled. The difference between the totals will be posted

as an expenditure captioned Price Adjustment, thus bringing the receipts and expenditures into balance.

A copy of the NAVSUP Form 367 (fig. 2-10) will be included as part of the subsistence returns to NAVFSSO at the end of the accounting period.

INVENTORY

Inventory is conducted in the GM on a quarterly basis. Special inventories are conducted as required. The types of inventories and the inventory requirements are explained next.

Requirements

GM food items must be inventoried by the FSO on the last day of each quarter and before being relieved. Special inventory requirements are as follows:

- At the end of each patrol period of fleet ballistic submarines and upon relief of either the blue or the gold crew.
- Aboard ships without Supply Corps officers, an inventory must be taken before the relief of the commanding officer if an accountable FSO has not been named.

Types

As an MS, you will often be directed to conduct a variety of inventories, some of which may be quite unfamiliar to you. Listed next are short explanations of some of the common inventories held.

Quarterly inventory. This inventory is required in all GMs at the end of each quarter.

Optional inventory. In the interest of reducing the workload for the quarterly inventory, this type of inventory may be taken at any time during the last month of the quarter.

Spot inventory. This type involves frequent (twice weekly) counting of a small number of fast-moving, high-cost items.

Relief of accountable officer. When the FSO is relieved, a complete inventory is taken to establish the new FSO's accountability.

Preparation for Inventory

In preparation for the inventory, all receipts and expenditure documents should be posted to the NAVSUP Form 209, NAVSUP Form 335, and NAVSUP

Form 367. All GM food items should be arranged by case lots with labels facing out and in NAVSUP Form 1059 sequence, if possible.

Physical Inventory

When the FSO is being relieved, both the present and the relieving FSOs should take the inventory. Personnel assigned responsibility for GM stock should be present and participate in the inventory of their respective spaces. Separate rough inventories should be taken of areas assigned to different individuals. Food items should not be moved from one storage area to another during the inventory. The FSO should make sure no issue, transfer, or sale of food items is made from GM stocks except in an emergency. When such expenditures occur, the inventory should be adjusted and initialed by the persons taking the inventory.

RECORDING INVENTORY DISCREPANCIES.— The rough inventory should be recorded on the NAVSUP Form 1059 or other appropriate recording document. Regardless of the form used, the rough inventory must be recorded in ink. Only an original rough inventory will be prepared. Errors and adjustments should be lined out, but not obliterated. Corrections must be initialed by the persons responsible for the inventory. Each page of the rough inventory must be signed by the FSO and the persons responsible for the storage areas.

RECONCILING INVENTORY DISCREPANCIES.— The quantities on the rough inventory will be compared with the balances on the NAVSUP Form 335. A list should be made of discrepancies between inventory quantities and on-hand balances. These discrepancies will be rechecked by the persons conducting the inventory. All discrepancies greater than 5 percent of total expenditures will be investigated and initialed by the FSO. If the inventory is initially correct, it may be posted at that time. However, if there are discrepancies, these discrepancies should be resolved before posting. If a discrepancy cannot be resolved, an inventory adjustment should be made. Required corrections will be made to the rough inventory and initialed by each person involved with the inventory.

AFTER THE INVENTORY.— After all the corrections have been made, the inventory should be recapped in duplicate on a NAVSUP Form 1059. The FSO should compare the smooth recapped inventory with the rough inventory before signing the smooth inventory. The rough inventory sheets should be placed in the accountability file until the next inventory has

been completed, after which they may be destroyed. The original and duplicate of the smooth inventory should be priced at the last receipt prices, extended, and totaled. The original should be retained by the FSO and filed with the retained returns.

The duplicate copy should be used for posting to the NAVSUP Forms 209, 335, and 367. Inventory quantities should be posted to the NAVSUP Form 209 and the NAVSUP Form 335. The total value of the inventory should be posted to the Expenditures side of the NAVSUP Form 367. After posting is completed, the duplicate copy should be used to prepare returns and then destroyed except for a copy to be retained by the relieving accountable officer.

Optional Inventory Posting Procedure

Upon completion of the inventory, quantities on hand are posted to the NAVSUP Form 335. Quantity

differences (either plus or minus) between the inventory and the NAVSUP Form 335 balances are posted to the Issued to General Mess column of the NAVSUP Form 335 and to the NAVSUP Form 1059 or the NAVSUP Form 1282, on which each item is priced using fixed prices, extended, and totaled. The total value of the differences is posted to the General Mess Control Record, NAVSUP Form 338, to reflect the actual food cost.

At the end of the quarter, the quantities on hand, as shown on the NAVSUP Forms 335, are posted to the NAVSUP Form 1059. These forms should be priced at last receipt prices, extended, totaled, and signed by the FSO. The value is posted to the NAVSUP Form 367 as the value of subsistence inventory carried forward at the end of the accounting period and is reported under Expenditures in the Balance Sheet section of the General Mess Operating Statement, NAVSUP Form 1358, opposite the caption Balance on Hand.